

shall not be stored or allowed to remain on the bonded premises and shall be kept separate and apart from spirits or wines on which the tax has not been paid or determined. However, spirits returned to bonded premises in accordance with the provisions of 26 U.S.C. 5215 shall be allowed to remain on the bonded premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1404, as amended, (26 U.S.C. 5201, 5612))

§ 19.98 Conveyance of untaxpaid spirits or wines within a distilled spirits plant.

Untaxpaid spirits or wines may be conveyed between different portions of the bonded premises of the same distilled spirits plant, across any other premises of such plant; or (by uninterrupted transportation) over any public thoroughfare; or (by uninterrupted transportation) over a private roadway if the owner, or lessee, of the roadway agrees, in writing, to allow appropriate TTB officers access to the roadway to perform their necessary duties. The conveyance of spirits or wines as authorized in this section is subject to the following conditions:

(a) The spirits or wines are not stored or allowed to remain on any premises of such plant other than bonded premises,

(b) The spirits or wines are kept completely separate and apart from spirits on which the tax has been paid or determined,

(c) A description of the means and route of the conveyance and of the portions of the distilled spirits plant between which spirits or wines will be conveyed, and a copy of any agreement furnished by the owner, or lessee, of a private roadway have been submitted to and approved by the appropriate TTB officer, and

(d) Consent of surety on the operations or unit bond has been furnished by the proprietor, on Form 1533, extending the terms of the bond to cover conveyance of the spirits or wines.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1398, as amended (26 U.S.C. 5201, 5601))

§ 19.99 Spirits in customs custody.

Spirits in customs custody may be conveyed, when necessary, across distilled spirits plant premises if:

(a) The spirits are not stored or allowed to remain on the premises of the distilled spirits plant,

(b) The spirits are kept separate and apart from other spirits on the premises and are moved expeditiously,

(c) A description of the means and route of conveyance of the spirits across the plant premises has been submitted to and approved by the appropriate TTB officer, and

(d) Consent of surety on the operations or unit bond has been furnished by the proprietor, on Form 1533, extending the terms of the bond to cover the conveyance of the spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

PENALTIES OF PERJURY

§ 19.100 Execution under penalties of perjury.

(a) *Declaration.* When a return, claim, form, or other document called for under this part, or in the instructions thereon, is required to be executed under penalties of perjury, it shall contain the following declaration:

I declare under the penalties of perjury that this (insert type of document, such as report, or claim), including supporting documents, has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete.

(b) *Signing.* The declaration shall bear the signature and title of the proprietor or other duly authorized person.

(Act of August 16, 1954, Pub. L. 591—Chapter 736, 68A Stat. 749 (26 U.S.C. 6065))

Subpart E [Reserved]

Subpart F—Location and Use

§ 19.131 Restrictions as to locations.

Distilled spirits plants shall not be located in any dwelling house, or in any shed, yard, or enclosure connected with any dwelling house, or on board any vessel or boat, or on premises

§ 19.132

where beer or wine is produced, or liquors of any description are retailed, or (except as provided in § 19.133) on premises where any other business is conducted.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1353, as amended (26 U.S.C. 5178))

§ 19.132 Continuity of premises.

The continuity of the distilled spirits plant shall be unbroken except for separations by public waterways, thoroughfares, or carrier rights-of-way. However, where there are other separations of the plant premises and all parts of the plant premises are in the same general location, the appropriate TTB officer may approve the registration of the distilled spirits plant if he finds no jeopardy to the revenue.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1353, as amended (26 U.S.C. 5178))

§ 19.133 Use of distilled spirits plant premises.

(a) *General.* No business or operation shall be conducted on the premises of a distilled spirits plant other than those authorized in accordance with subpart D of this part or those authorized to be carried on or conducted by the notice of registration.

(b) *Bonded premises.* Bonded premises shall be used exclusively for distilled spirits operations. Spirits in packages, cases, or other portable containers on bonded premises shall be stored in a room or building. However, upon application by the proprietor, appropriate TTB officer may approve an alternative method of storage of such spirits if such method is suitable for the protection of the revenue and the effective administration of this part.

(c) *General premises.* General premises are any portion of the distilled spirits plant described in the notice of registration other than bonded premises. General premises may not be used for any of the operations required to be conducted on bonded premises. Business offices and service facilities may be included as a part of general premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1353, as amended (26 U.S.C. 5178))

27 CFR Ch. I (4-1-07 Edition)

§ 19.134 Bonded warehouses not on premises qualified for production of spirits.

(a) *Criteria for establishment.* (1) A bonded warehouse, other than one established on the bonded premises of a distilled spirits plant qualified for production of spirits, or contiguous to a distillery operated by the warehouseman, may be established if the need therefor is clearly shown and the prospective needs of the warehouseman will be for the bonded storage of not less than 250,000 wine gallons of bulk distilled spirits.

(2) When commercial bonded warehouses are not available in an area and it is impractical to have a warehouse of 250,000 wine gallon capacity, the appropriate TTB officer may approve the establishment of a warehouse without regard to the minimum storage requirements.

(b) *Application.* (1) The application for registration to establish a warehouse shall be accompanied by a separate written application setting forth the necessity for the establishment of the warehouse.

(2) The application shall include:

(i) Approximate quantity of bulk spirits that will be received, stored, and withdrawn annually;

(ii) Probable number of depositors of spirits;

(iii) Approximate number of persons to be served from the warehouse; and

(iv) Data or documents indicating the prospective volume of business or need for establishment.

(c) *Approval.* (1) The appropriate TTB officer may approve the application for registration if the proposed location of the warehouse will not be a jeopardy to the revenue and there is satisfactory evidence of the need for establishing a warehouse.

(2) The appropriate TTB officer may also limit the type of operation to be conducted at a bonded warehouse established with less than the minimum storage requirements.

(d) *Special condition.* The proprietor of a warehouse established for a limited type of operation shall not, in any